

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION

OAK GROVE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/17/10

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
JUNE 30, 2009

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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

ROWLAND H. PERRY, CPA, APC
CHARLES L. JOHNSON, JR., CPA
VIOLET M. ROUSSEL, CPA, APC
JAY CUTHBERT, CPA, APAC
PAM BATTAGLIA, CPA
JULIAN B. JOHNSTON, CPA



"The CPA. Never Underestimate The Value."

Certified Public Accountants

3007 Armand Street
Monroe, Louisiana 71201

Telephone (318) 322-5156 or (318) 323-1411
Facsimile (318) 323-6331

- Accounting & Auditing
 - HUD Audits
 - Non-Profit Organizations
 - Governmental Organizations
- Business & Financial Planning
- Tax Preparation & Planning
 - Individual & Partnership
 - Corporate & Fiduciary
- Bookkeeping & Payroll Services

December 2, 2009

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
West Carroll Safe and Drug Free Volunteers, Inc.
d/b/a West Carroll Partners in Prevention
Oak Grove, Louisiana

We have audited the accompanying statement of financial position of the West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention (a nonprofit organization) as of June 30, 2009, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention, as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents for the year ended June 30, 2008, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 2, 2009 on our consideration of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention's internal control structure and its compliance with laws, regulations, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

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December 2, 2009

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
West Carroll Safe and Drug Free Volunteers, Inc.
d/b/a West Carroll Partners in Prevention
Oak Grove, Louisiana

We have audited the financial statements of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention as of and for the year ended June 30, 2009, and have issued our report thereon dated December 2, 2009. We conducted our audit in accordance with accounting standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over

financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting. Such deficiencies are described as items 09-1 and 09-2 in the accompanying schedule of findings and responses.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Carroll Safe and Drug Free Volunteers, Inc. d/b/a West Carroll Partners in Prevention's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009

ASSETS

CURRENT ASSETS

Cash	3,476	
Receivables	<u>25,468</u>	

<u>TOTAL CURRENT ASSETS</u>		<u>28,944</u>
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FIXED ASSETS

Equipment	13,423	
Less: Accumulated Depreciation	<u>(12,687)</u>	

<u>NET FIXED ASSETS</u>		<u>736</u>
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<u>TOTAL ASSETS</u>		<u>29,680</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Expenses	15,435	
Notes Payable - Bank	<u>7,322</u>	

<u>TOTAL CURRENT LIABILITIES</u>		<u>22,757</u>
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LONG-TERM DEBT

-0-

<u>TOTAL LIABILITIES</u>		<u>22,757</u>
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NET ASSETS

Unrestricted	<u>6,923</u>	
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<u>TOTAL NET ASSETS</u>		<u>6,923</u>
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<u>TOTAL LIABILITIES AND NET ASSETS</u>		<u>29,680</u>
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The accompanying notes are an integral part of these financial statements.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

UNRESTRICTED NET ASSETS

Support

Grants and Contracts

191,990

In-Kind

40,000

Others

5,328

TOTAL SUPPORT

237,318

EXPENSES

Program Services

192,078

Supporting Services

43,142

Fund-Raising

-

TOTAL EXPENSES

235,220

INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS

2,098

NET ASSETS AT BEGINNING OF YEAR

4,825

NET ASSETS AT END OF YEAR

6,923

The accompanying notes are an integral part of these financial statements.

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JOHNSTON. PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009

	Substance Abuse <u>Prevention</u>	General and Administrative	<u>TOTAL</u>
Personal Services	48,048	20,592	68,640
Related Benefits	3,685	1,579	5,264
Travel and Training	8,836	2,209	11,045
Operating Services/Expenses	8,842	2,211	11,053
Supplies	15,654	3,913	19,567
Professional Services	74,440	4,495	78,935
In-Kind Operating Services	<u>32,000</u>	<u>8,000</u>	<u>40,000</u>
 Total Expenditures Before Depreciation	 191,505	 42,999	 234,504
Depreciation	<u>573</u>	<u>143</u>	<u>716</u>
 <u>TOTAL EXPENSES</u>	 <u>192,078</u>	 <u>43,142</u>	 <u>235,220</u>

The accompanying notes are an integral part of these financial statements.

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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2009

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase (Decrease) in Net Assets	2,098
Adjustments to Reconcile Increase in Net Assets	
To Net Cash Provided (Used) by Operating Activities	
Depreciation	716
(Increase) Decrease in:	
Operating Assets - Receivables	(3,512)
Increase (Decrease) in:	
Operating Liabilities - Payables	<u>(1,118)</u>
 <u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>	 <u>(1,816)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

None	-
 <u>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>	 -0-

CASH FLOWS FROM FINANCING ACTIVITIES

Fixed Assets Purchased	-
Loan Repayments	<u>(2,501)</u>
 <u>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>	 <u>(2,501)</u>

<u>NET INCREASE (DECREASE) IN CASH</u>	<u>(4,317)</u>
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<u>BEGINNING CASH AND CASH EQUIVALENTS</u>	<u>7,793</u>
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<u>ENDING CASH AND CASH EQUIVALENTS</u>	<u><u>3,476</u></u>
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SUPPLEMENTAL CASH BASIS DATA

Interest Paid	536
Income Taxes Paid	-0-

The accompanying notes are an integral part of these financial statements.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 - Summary of Significant Accounting Policies

A. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for not-for-profit organizations.

B. Organization:

The Organization provides youth prevention and referral services to families and individuals who need assistance with alcohol and drug problems in West Carroll, Richland, and Morehouse parishes in Louisiana. Services are provided mainly in partnership with parish school boards.

C. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Cash and Cash Equivalents:

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents.

E. Budget Policy:

Budgets for various programs are prepared by the Organization and approved by grantor of the funds for each respective program. No budgets are prepared for the general fund.

F. Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by the

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 1 - Summary of Significant Accounting Policies (Continued)

F. Contributions: (Continued)

donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

G. Cash in Bank:

All funds are in institutions insured by an agency of the Federal Government, the Federal Deposit Insurance Corporation.

H. Fixed Assets:

Fixed assets are depreciated over their estimated useful lives using the straight-line method. Fixed assets are capitalized for individual cost over \$100. Donated assets are valued at market value at date of contributions.

NOTE 2 - Funding Policies and Sources of Funds

The Organization receives its monies through various methods of funding. Most of the funds are received from the Louisiana Department of Health and Hospitals on a reimbursement of actual expenditures basis. The Organization also receives funds by contributions from both public and private sources. If the Organization loses these funds from the State of Louisiana, it will have an adverse effect on the corporation.

NOTE 3 - ACCOUNTS RECEIVABLE - GRANTS

Accounts Receivable - Grants at June 30, 2009 generally consists of reimbursements from the Department of Health and Hospitals for expenditures incurred under the grant program.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 3 - ACCOUNTS RECEIVABLE - GRANTS (Continued)

The reserve for bad debts is zero. Amounts are usually collected within 30 days of billing and management reviews accounts receivable monthly for bad debts.

NOTE 4 - BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 5 - IN-KIND CONTRIBUTIONS

The Organization received various in-kind contributions during the year from private and public sources. The value of donated volunteer services is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services. The in-kind contributions of \$40,000 is for donated occupancy costs from the West Carroll Parish Police Jury and School Board.

NOTE 6 - INCOME TAX STATUS

The Organization applied as a nonprofit corporation and is exempt from federal income taxes under Section 501(C)(3) of the Internal Revenue Code.

NOTE 7 - CHANGES IN FIXED ASSETS

A summary of changes in fixed assets (recorded at cost) and accumulated depreciation follows:

	Balance June 30, 2008	Additions	Retirements	Balance June 30, 2009
Furniture & Equipment	13,423	-	-	13,423
Accumulated Depreciation	11,971	716	-	12,687

The State of Louisiana maintains a reversionary right against fixed assets in the event the Organization wishes to dispose of assets or ceases operations.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 8 - CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

NOTE 9 - FAIR VALUES OF FINANCIAL INSTRUMENTS

The Organization's financial instruments, none of which are held for trading purposes, include cash and a note payable. The Organization estimates that the fair value of all financial instruments at June 30, 2009 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

NOTE 10 - LEASE

The Organization leases various items of office equipment under long-term leases. Lease payment obligations are as follows:

<u>Year Ended</u>	<u>Amount</u>
6/30/2010	1,619
6/30/2011	397

NOTE 11 - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The Organization has determined that fund-raising costs are not material.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 12 - RETIREMENT PLAN

All employees are covered under the social security program. No other retirement plan is maintained.

NOTE 13 - COMPENSATED ABSENCES

The Organization's policy is to expense compensated absences in the period such leave is used. Amounts of accrued compensation at June 30, 2009 are not material.

NOTE 14 - ADVERTISING

The Organization expenses advertising expense as incurred. Advertising costs during this year are not material.

NOTE 15 - SOURCES OF REVENUES

The Organization received the majority of its revenue from the State of Louisiana Department of Health and Hospitals and from the West Carroll Parish Police Jury and School Board. The loss of these revenues would have an adverse impact on the Organization.

NOTE 16 - NOTES PAYABLE

The Organization borrows short-term funds from a local bank to support their program until amounts are received from funding sources. At June 30, 2009, the balance due was \$7,322 and the current interest rate was 6.25%.

SUPPLEMENTARY FINANCIAL INFORMATION

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

SCHEDULE I

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
SCHEDULE OF EXPENDITURES - BY CONTRACTS
JUNE 30, 2009

	CONTRACT #647474	TLF CONTRACT	GOT CONTRACT	Totals
Personal Services	68,640	-	-	68,640
Related Benefits	5,264	-	-	5,264
Travel and Training	5,500	2,980	1,065	9,545
Operating Services	8,817	1,506	380	10,703
Supplies	16,274	2,772	357	19,403
Professional Services	65,495	12,742	198	78,435
Capital Assets	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>169,990</u>	<u>20,000</u>	<u>2,000</u>	<u>191,990</u>

See accountants' report.

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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

SCHEDULE II

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.

D/B/A WEST CARROLL PARTNERS IN PREVENTION

COMPENSATION TO BOARD MEMBERS

JUNE 30, 2009

No compensation was paid to any board member during the year under audit.

See accountants' report.

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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2009

INTERNAL CONTROL FINDINGS

09-1

Finding:

As is common in small organizations, management has chosen to engage the auditor to propose certain year-end adjusting journal entries and to prepare the Organization's annual financial statements. This condition is intentional by management based upon the Organization's financial complexity, along with the cost effectiveness of acquiring the ability to prepare financial statements in accordance with generally accepted accounting principles. Consistent with this decision, internal controls over the preparation of year-end adjusting entries and annual financial statements, complete with notes, in accordance with generally accepted accounting principles, have not been established. Under generally accepted auditing standards, this condition represents a significant deficiency in internal controls.

Recently issued Professional Auditing Standards requires that we report the above condition as a control deficiency. The standards do not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Criteria:

Proper internal controls under Professional Auditing Standards require management to prepare the Organization's annual financial statements.

Effect:

This finding has no effect on the financial statements.

Cause:

It is not cost effective for the Organization to cure this control deficiency.

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
JUNE 30, 2009

INTERNAL CONTROL FINDINGS (Continued)

09-1 (Continued)

Recommendation: As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying the reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies an auditor reports under Professional Auditing Standards. In this case, we do not believe that curing the significant deficiency described above would be cost effective or practical and, accordingly, do not believe any corrective action is necessary.

Reply: Management agrees with this finding.

09-2

Finding: The Organizations personnel policies on paid annual leave appear to be not in compliance with the Federal Wage and Hour Law as it applies to compensatory time off.

Criteria: Good corporation governance requires that policies of the organization agree with all laws and regulations.

Effect: This finding has no effect on the financial statements.

Cause: Board members may not be fully aware of the Wage and Hour laws.

SCHEDULE III
(Continued)

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
JUNE 30, 2009

INTERNAL CONTROL FINDINGS (Continued)

09-2 (Continued)

Recommendation: We recommend that the board of directors review its leave policy with a qualified attorney.

Reply: Management will bring this finding to the attention of the board of directors.

COMPLIANCE FINDINGS

None

WEST CARROLL SAFE AND DRUG FREE VOLUNTEERS, INC.
D/B/A WEST CARROLL PARTNERS IN PREVENTION
FINDINGS, RECOMMENDATIONS AND CORRECTIVE ACTION - PRIOR YEAR
JUNE 30, 2009

INTERNAL CONTROL FINDINGS

08-01

Finding: The finding related to financial statement preparation,
is not cost effective to cure.

08-02

Finding: The finding related to board of directors is cleared.

COMPLIANCE FINDINGS

No findings noted in prior year.